

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Graettinger</div> <div>CITY OF <u>Graettinger</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207400500000</div> <div>City clerk</div> <div>106 S. Cedar Ave</div> <div>Graettinger, Iowa 51342</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		186,106		186,106	186,231
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		186,106		186,106	186,231
Delinquent property taxes		0		0	0
TIF revenues		43,696		43,696	43,875
Other city taxes		130,336	0	130,336	181,231
Licenses and permits		9,200	0	9,200	8,750
Use of money and property		1,342	8,668	10,010	13,365
Intergovernmental		227,054	36,000	263,054	167,583
Charges for fees and service		84,937	2,027,142	2,112,079	2,119,487
Special assessments		0	0	0	
Miscellaneous		29,177	18,904	48,081	57,666
Other financing sources		25,575	73,772	99,347	102,304
Total revenues and other sources		737,423	2,164,486	2,901,909	2,880,492
Expenditures and Other Financing Uses					
Public safety		52,396	0	52,396	53,284
Public works		271,982	0	271,982	457,135
Health and social services		3,252	0	3,252	5,000
Culture and recreation		222,205	0	222,205	248,903
Community and economic development		11,258	0	11,258	36,682
General government		75,797	0	75,797	80,135
Debt service		68,567	0	68,567	69,605
Capital projects		4,795	0	4,795	4,798
Total governmental activities expenditures		710,252	0	710,252	955,542
Business type activities		0	1,695,333	1,695,333	2,178,510
Total ALL expenditures		710,252	1,695,333	2,405,585	3,134,052
Other financing uses, including transfers out		38,120	61,227	99,347	102,304
Total ALL expenditures/And other financing uses		748,372	1,756,560	2,504,932	3,236,356
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-10,949	407,926	396,977	-355,864
Beginning fund balance July 1, 2014		653,864	1,992,789	2,646,653	2,758,740
Ending fund balance June 30, 2015		642,915	2,400,715	3,043,630	2,402,876
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 320,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 18,000			
			General obligation debt limit		\$ 1,323,112
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			8-19-2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Sandra Henderson		→	712-859-3742		
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/10/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Graettinger						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	141,829	44,277					186,106			186,106	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	141,829	44,277		0	0		186,106		T01	186,106	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	141,829	44,277		0	0	0	186,106			186,106	6				
7	TIF revenues			43,696				43,696		T01	43,696	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	817	255					1,072		T15	1,072	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax	36,961						36,961		C30	36,961	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		92,303					92,303		T09	92,303	14				
15	TOTAL OTHER CITY TAXES	37,778	92,558	0	0	0	0	130,336	0		130,336	15				
16	Section B - LICENSES AND PERMITS	9,200						9,200		T29	9,200	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	715	117					832	8,668	U20	9,500	18				
19	Rents and royalties	510						510		U40	510	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,225	117	0	0	0	0	1,342	8,668		10,010	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0	36,000	B89	36,000	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes	22,045						22,045		B30	22,045	31				
32								0			0	32				
33	Total Federal grants and reimbursements	22,045	0	0	0	0	0	22,045	36,000		58,045	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Graettinger						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		87,761					87,761		C46	87,761	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,807	1,187					4,994		C89	4,994	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Enrich Ia	1,009						1,009			1,009	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,816	88,948	0	0	0	0	93,764	0		93,764	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,920						12,920			12,920	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	PACGDA	98,325						98,325		D89	98,325	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	111,245	0	0	0	0	0	111,245	0		111,245	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	138,106	88,948	0	0	0	0	227,054	36,000		263,054	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	105,183	A91	105,183	73				
74	Sewer							0	114,386	A8Ø	114,386	74				
75	Electric							0	1,297,955	A92	1,297,955	75				
76	Gas							0	509,618	A93	509,618	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	66,615						66,615		A81	66,615	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Graettinger		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	695						695		A89	695	99
100	Park, recreation, and cultural charges	17,627						17,627		A61	17,627	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	84,937	0	0	0	0	0	84,937	2,027,142		2,112,079	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	50	1,707					1,757		U99	1,757	108
109	Deposits and sales/fuel tax refunds							0	2,150	U99	2,150	109
110	Sale of property and merchandise	7,511						7,511		U11	7,511	110
111	Fines	2,494						2,494		U30	2,494	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursements	383						383			383	114
115	Refunds matching funds	13,997						13,997			13,997	115
116	Motor fuel	442						442			442	116
117	Refunds matching funds	2,593						2,593			2,593	117
118	Light plant misc							0	16,754		16,754	118
119								0			0	119
120	TOTAL MISCELLANEOUS	27,470	1,707	0	0	0	0	29,177	18,904		48,081	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Graettinger						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	440,545	227,607	43,696	0	0	0	711,848	2,090,714		2,802,562	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	25,575						25,575	73,772		99,347	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	25,575	0	0	0	0	0	25,575	73,772		99,347	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	466,120	227,607	43,696	0	0	0	737,423	2,164,486		2,901,909	132				
133												133				
134	Beginning fund balance July 1, 2014	388,519	237,565	27,780				653,864	1,992,789		2,646,653	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	854,639	465,172	71,476	0	0	0	1,391,287	4,157,275		5,548,562	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
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155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF Graettinger							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	47,438						47,438		E62	47,438	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,802						2,802		E89	2,802	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation							0		E24	0	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment	2,156						2,156		G89	2,156	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	52,396	0	0	0	0	0	52,396			52,396	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Graettinger		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	98,107	84,792					182,899		E44	182,899	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	8,787						8,787		E44	8,787	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		17,833					17,833		E44	17,833	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	62,463						62,463		E81	62,463	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	169,357	102,625	0	0	0	0	271,982			271,982	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF Graettinger							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,252						3,252		E32	3,252	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,252	0	0	0	0	0	3,252			3,252	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
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116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Graettinger						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	35,604	9,922					45,526		E52	45,526	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	75,116	2,129					77,245		E61	77,245	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	91,833	4,940					96,773		E61	96,773	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	2,402	259					2,661		E03	2,661	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	204,955	17,250	0	0	0	0	222,205			222,205	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	5,000						5,000		E89	5,000	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	2,532						2,532		E89	2,532	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	3,726						3,726		E29	3,726	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,258	0	0	0	0	0	11,258			11,258	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Graettinger						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,975	238					3,213		E29	3,213	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	39,499	12,307					51,806		E23	51,806	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,158						3,158		E25	3,158	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	2,279						2,279		E31	2,279	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	8,002						8,002		E89	8,002	171
172	Other general government — Current operation	7,339						7,339		E89	7,339	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,252	12,545	0	0	0	0	75,797			75,797	176
177	Section G — DEBT SERVICE			68,567				68,567			68,567	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	68,567	0	0	0	68,567			68,567	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Gaming grants city sponsored	4,795						4,795			4,795	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	4,795	0	0	0	0	0	4,795			4,795	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	4,795	0	0	0	0	0	4,795			4,795	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	509,265	132,420	68,567	0	0	0	710,252			710,252	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Graettinger					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								98,117	E91	98,117	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								101,388	E80	101,388	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,118,503	E92	1,118,503	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								377,325	E93	377,325	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Graettinger		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								1,695,333			1,695,333	251	
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	509,265	132,420	68,567	0	0	0	710,252	1,695,333		2,405,585	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	29,935	8,185					38,120	61,227		99,347	255		
256	Internal TIF loans/repayments and transfers out							0			0	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	29,935	8,185	0	0	0	0	38,120	61,227		99,347	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	539,200	140,605	68,567	0	0	0	748,372	1,756,560		2,504,932	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		324,567	2,909				327,476			327,476	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	315,439						315,439			315,439	267		
268	Total Governmental	315,439	324,567	2,909	0	0	0	642,915			642,915	268		
269	Proprietary								2,400,715		2,400,715	269		
270	Total ending fund balance June 30, 2015	315,439	324,567	2,909	0	0	0	642,915	2,400,715		3,043,630	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	854,639	465,172	71,476	0	0	0	1,391,287	4,157,275		5,548,562	271		
272												272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Graettinger

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 47,190
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	336,936

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 348,000	29U	39U 28,000	49U	49U	49U 320,000	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 35,000	29U	39U 17,000	49U	49U 18,000	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	383,000	0	45,000	0	18,000	320,000	0	0

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	26,462,238	x .05 = \$	1,323,112

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$		3,043,630	3,043,630

REMARKS

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